

**IN THE UNITED STATES BANKRUPTCY COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

IN RE:	§	
	§	
DFW BOAT SPECIALISTS, LLC	§	Caser No. 23-40316-btr
dba AR Motors TX	§	
2401 Washington Drive, Ste. 106	§	
Denton, TX 76207	§	
Tax ID/EIN: XX-XXX9081	§	
	§	
Debtor	§	Chapter 11

**THE COUNTY OF DENTON, TEXAS' LIMITED OBJECTION TO DEBTOR'S
EMERGENCY MOTION AUTHORITY TO USE OF CASH COLLATERAL**
[Responding to Document 5]

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES The County of Denton, Texas, hereinafter ("Denton"), secured creditor in the above bankruptcy case, and files this Limited Objection to the Debtor's Emergency Motion for Authority to Use of Cash Collateral on the following grounds:

1. Denton is a political subdivision of the State of Texas authorized to assess and collect *ad valorem* taxes pursuant to the laws of the State. The Debtor has three (3) accounts with Denton – 988235DEN, 985247DEN, and 1007641DEN.
2. The County of Denton, Texas files this limited objection solely to protect the priority of its statutory liens on the Debtor's motor vehicle inventory and business personal property.
3. The tax liens are *in solido* and liens on all personal property of the Debtor. See In re Universal Seismic, 288 F.3d 205 (5th Cir. 2002), Texas Tax Code §32.01. The tax lien is also unavoidable. See In re: Winns Store, 177 B.R. 253 (Bankr. W.D. Tex. 1995), Texas Tax Code §32.05.
4. Denton appreciates the language in Document #17, the Emergency Interim Order Authorizing Use of Cash Collateral entered 02/28/2023, providing that replacement liens shall be in the same extent, validity, priority, and value as they existed prior to the petition date. Denton requests that any further interim orders and the final order include the same

language or language as follows: “Notwithstanding any other provisions included in this Order, or any agreements approved hereby, any statutory liens (collectively, the “Tax Liens”), of The County of Denton, Texas shall not be primed by nor made subordinate to any liens granted to any party hereby to the extent such Tax Liens are valid, senior, perfected, and unavoidable, and all parties’ rights to object to the priority, validity, amount, and extent of the claims and liens asserted by The County of Denton, Texas are fully preserved.”

WHEREFORE, The County of Denton, Texas prays for inclusion of the language requested herein in further interim orders and the final order regarding use of cash collateral, to assure the protection of Denton’s senior lien position. The County of Denton, Texas further requests such other relief to which it shows itself entitled.

Dated: March 6, 2023

Respectfully submitted,

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.

/s/ Julie Anne Parsons

Julie Anne Parsons
Texas State Bar Number 00790358
P.O. Box 1269
Round Rock, Texas 78680-1269
Telephone: (512) 323-3241
Fax: (512) 323-3205
jparsons@mvbalaw.com

CERTIFICATE OF SERVICE

I hereby certify that on March 6, 2023, I served the debtor with a true and correct copy of the foregoing by First Class U.S. Mail Postage Prepaid at the address below and that debtor's counsel, the Trustee, the U.S. Trustee, and all parties consenting to electronic notice in this case were electronically served through the CM/ECF system.

Debtor – U. S. Mail:

DFW Boat Specialists LLC
dba AR Motors TX
2401 Worthington Drive, Ste. 106
Denton, TX 76207

Attorney for Debtor - Electronic:

Eric A. Liepins eric@ealpc.com
Eric A. Liepins, P.C.
12770 Coit Road, Ste. 850
Dallas, TX 75251

Trustee – Electronic:

Mark A. Weisbart mweisbart@haywardfirm.com
Subchapter V Trustee
10501 N. Central Expy., Ste. 106
Dallas, TX 752131-2203

U. S. Trustee – Electronic:

John M. Vardeman john.m.vardeman@usdoj.gov
Office of the U. S. Trustee
110 N. College Ave., Ste. 300
Tyler, TX 75702

Parties in Interest – Electronic:

Christopher V. Arisco carisco@padfieldstout.com
Padfield & Stout, LLP
420 Throckmorton Street, Suite 1210
Fort Worth, TX 76102

Alan Bartlett Padfield abp@livepad.com
Padfield & Stout, L.L.P.
420 Throckmorton Street, Suite 1210
Ft. Worth, TX 76102

/s/ Julie Anne Parsons
Julie Anne Parsons